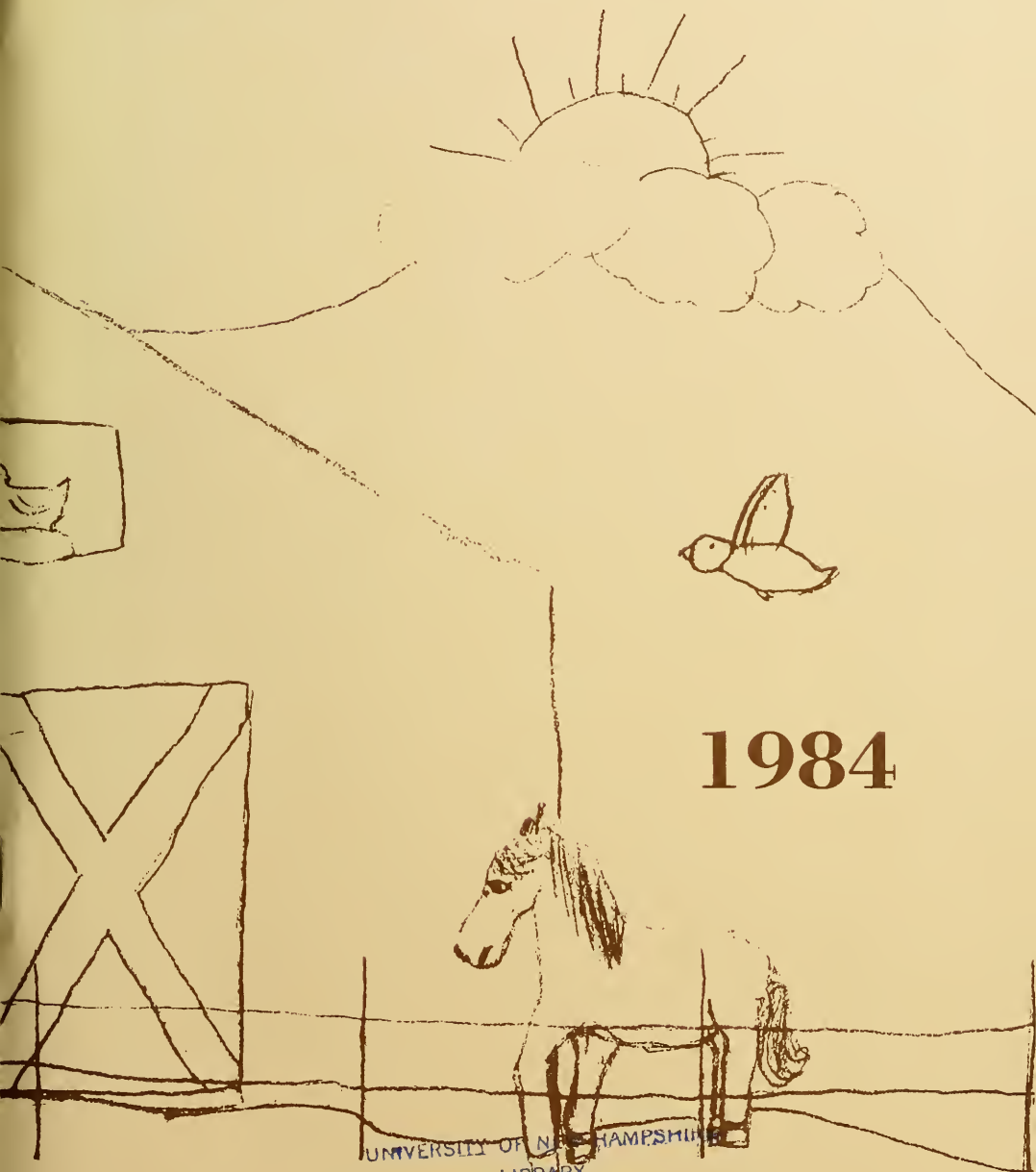



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SALISBURY TOWN REPORT



1984

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TOWN OFFICERS**MODERATOR**

Edward D. Bailey, '86

SELECTMEN

Daisy Dunham, '85

David Rapalyea, '86

John Kepper, '87

ADMINISTRATIVE ASSISTANT TO THE BOARD

Edward C. Becker

TOWN CLERK

Dora Rapalyea, '85

DEPUTY TOWN CLERK

Gayle Landry

TAX COLLECTOR

Dorothea Lovejoy, '85

DEPUTY TAX COLLECTOR

Sue Brundrett

TREASURER

Norma C. Lovejoy, '85

SUPERVISORS OF THE CHECKLIST

Russell Benedict, '86

Frederick Adams, '88

Arthur Schaefer, Sr., '90

CHIEF OF POLICE

Richard Beckford

ROAD AGENT

Leon Jones, '85

FIRE CHIEF

Edwin Bowne

LIBRARY TRUSTEES

Judith Preston, '85

Leslie Olanoff, '85

Sylvia Barber, '87

LIBRARIAN

Mildred Stahl

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:30 P.M.
MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 12th day of March, next at ten o'clock in the forenoon, to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.
2. To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)
3. To vote by Official Ballot the revised Building Code to replace the existing Building Regulations as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)

And to act upon the following subjects at the Business Meeting at 7:30 p.m.:

4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.
5. To see if the Town will vote to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years, pursuant to RSA 674:5. (By the Planning Board)
6. To see if the Town will vote to rescind the By-Laws Regulating Mobile Home Parks in the Town of Salisbury, adopted by warrant article at Town Meeting, March 10, 1970. (By the Planning Board)
7. To see if the Town will vote to authorize the Board of Selectmen on behalf of the Town to enter into a cooperative agreement, pursuant to RSA Chapter 53-A, for the purpose of joining together towns and cities in a joint and cooperative effort for the disposal of solid waste in a manner which will meet federal and state regulations and for the economical and efficient recovery of energy from said solid waste disposal. The Cooperative to be formed under the cooperative agreement will be designated the "Concord Regional Solid Waste/Resource Recovery Cooperative." A copy of the current draft of the proposed cooperative agreement is posted with the warrant and is available at the Town Office during normal business hours. The Board of Selectmen is specifically authorized on behalf of the Town (a) to execute and deliver the cooperative agreement (with such changes therein from the posted agreement as the Board of Selectmen shall approve, such approval to be conclusively evidenced by the Board of Selectmen's execution thereof) and such other instruments, documents, and agreements as the Board of Selectmen may deem necessary or desirable in furtherance of the purposes of the cooperative agreement; (b) to cause to be performed all

obligations which may from time to time be required pursuant to the terms of the cooperative agreement; and (c) to take action relative thereto.

8. To see if the Town will vote to authorize the Board of Selectmen to establish a program of mandatory recycling at the Salisbury Landfill, said program to become effective July 1, 1985, or thereafter, as the Board deems necessary.

9. To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000.00) to be put in the Fire Equipment Capital Reserve Fund established in 1971. (Included in the Budget)

10. To see if the Town will vote to withdraw Eight Thousand Five Hundred dollars (\$8,500.00) from the Road Maintenance Capital Reserve Fund Interest and to raise and appropriate said sum for maintenance of and repairs to the Flood Control Basin roads and bridges, and to appoint the Board of Selectmen as the agent for the Town to carry out the purposes of this withdrawal. (Included in the Budget)

11. To see if the Town will vote to withdraw Three Thousand dollars (\$3,000.00) from the Highway Equipment Capital Reserve Fund and to raise and appropriate said sum for the purpose of purchasing a new wing arm and box, and to appoint the Board of Selectmen as the agent for the Town to carry out the purpose of this withdrawal. (Included in the Budget)

12. To see if the Town will vote to withdraw Four Thousand dollars (\$4,000.00) from the Town Hall and Parking Lot Capital Reserve Fund and to raise and appropriate said sum for the purpose of drilling and installing a new well for the Town Hall, and to appoint the Board of Selectmen as the agent for the Town to carry out the purpose of this withdrawal. (Included in the Budget)

13. To see if the Town will vote to withdraw Nine Thousand Five Hundred dollars (\$9,500.00) from the Emergency Services Center Capital Reserve Fund and to raise and appropriate said sum for the purpose of constructing an addition to the Fire Station, and to appoint the Board of Selectmen as the agent for Town to carry out the purpose of this withdrawal. (Included in the Budget) (NOTE: These funds are in addition to the \$8,000.00 authorized for withdrawal from the Fund at the 1984 Town Meeting.)

14. To see if the Town will vote to authorize the Selectmen to issue notes or bonds for the sum of Fifty-four Thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Pingree Bridge and enabling the Town to apply for State and Federal aid for said replacement. (Included in the Budget) (By ballot)

15. To see if the Town will vote to establish a Capital Reserve Fund, pursuant to RSA 35:1, to be entitled the Pingree Bridge Capital Reserve Fund, and to appoint the Board of Selectmen as agent for the Town to carry out the purpose of the Fund. The purpose of the Fund is to finance the Town's Share of the cost for the replacement of Pingree Bridge.

16. To see if the Town will vote to raise and appropriate the sum of

Three Thousand dollars (\$3,000.00) and to pay said sum into the Pingree Bridge Capital Reserve Fund. (Included in the Budget)

17. To see if the Town will vote to authorize the Selectmen to issue notes of bonds for the sum of Sixty-six Thousand Seven Hundred Fifty dollars (\$66,750.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Peter's Bridge and enabling the Town to apply for State and Federal aid for said replacement, and further to authorize the Selectmen in fixing the terms and conditions of said notes or bonds pursuant to RSA 33:8 to provide for repayment of principal and interest from the Road Maintenance Capital Reserve Fund earnings under such procedures as may be necessary and appropriate. (Included in the Budget) (By ballot)

18. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action hereon.

Health	\$1,000.00
Library	4,000.00
Fire Department	3,000.00
Financial Administration	3,000.00
Police Department	3,000.00
Recreation Department	1,000.00

19. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

20. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

21. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

22. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

23. To see if the Town will vote to authorize the prepayment of resident taxes and the acceptance of the prepayment by the Tax Collector, pursuant to RSA 80:1-a.

24. To see if the Town will vote to authorize the Board of Selectmen to sell Town property with a value under \$1,500.00.

25. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 11th day of February, 1985.

DAISY DUNHAM, Chairman
DAVID RAPALYEA
JOHN KEPPEL
Board of Selectmen

A true copy of Warrant—Attest:

DAISY DUNHAM, Chairman
DAVID RAPALYEA
JOHN KEPPEL
Board of Selectmen

PROPOSED BUDGET 1985

	Actual Appropriations 1984	Actual Expenditures 1984	Select- men's Budget 1985	Recom- mended by Budget Committee 1985	Not Recom- mended by Budget Committee
PURPOSES OF APPROPRIATIONS					
GENERAL GOVERNMENT					
Town Officers' Salary	\$ 8,310.00	\$ 7,824.35	\$ 10,100.00	\$ 9,700.00	\$ 400.00
Town Officers' Expenses	20,870.00	19,025.08	23,200.00	23,200.00	
Election and Registration Expenses	1,900.00	1,727.52	500.00	500.00	
Cemeteries	3,000.00	1,836.00	3,000.00	3,000.00	
General Government Buildings	12,700.00	12,563.96	20,000.00	20,000.00	
Planning and Zoning	500.00	225.47	1,000.00	1,000.00	
Legal Expenses	3,000.00	1,525.90	3,000.00	3,000.00	
Association Dues and Training	1,000.00	858.50	1,000.00	1,000.00	
PUBLIC SAFETY					
Police Department	13,000.00	12,901.47	11,795.00	11,795.00	
Fire Department	16,650.00	14,469.37	14,100.00	14,100.00	
Civil Defense	150.00				
Building Inspection	500.00	605.00	500.00	500.00	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	43,748.00	49,913.29	43,750.00	43,750.00	
General Highway Dept. Expenses	6,000.00	7,913.35	7,000.00	7,000.00	
Street Lighting	1,200.00	1,057.13	1,200.00	1,200.00	
Highway Projects	33,000.00	18,607.99	33,500.00	33,500.00	
SANITATION					
Solid Waste Disposal	14,350.00	14,378.51	15,157.00	15,157.00	

HEALTH					
Health Department	1,850.00	1,550.00	1,700.00	1,700.00	
Animal Control		90.00			
WELFARE					
General Assistance	1,000.00	396.18	1,000.00	1,000.00	
Old Age Assistance/APTD	4,500.00	5,328.64	7,800.00	7,800.00	
Community Action	587.00	587.00	645.00	645.00	
Mediation	300.00		300.00	300.00	
CULTURE AND RECREATION					391.00
Library	4,150.00	4,150.00	5,891.00	5,500.00	
Parks and Recreation	2,115.00	1,866.38	2,850.00	2,850.00	
Patriotic Purposes	825.00	855.00	900.00	900.00	
Conservation Commission	25.00				
DEBT SERVICE					
Principal of Long-Term Bonds & Notes	10,044.00	10,044.56	9,066.00	9,066.00	
Interest Expense — Long-Term Bonds & Notes	2,206.00	2,205.44	1,603.00	1,603.00	
Interest Expense — Tax Anticipation Notes	500.00		500.00	500.00	
CAPITAL OUTLAY					
Pingree Bridge Replacement			54,000.00	54,000.00	
Peters Bridge Replacement			66,750.00	66,750.00	
Solid Waste Projects			5,843.00	5,843.00	
Addition to Fire Station	8,000.00	8,000.00	9,500.00	9,500.00	
Highway — Wing Arm & Box			3,000.00	3,000.00	
Town Hall — Well			4,000.00	4,000.00	
Library Renovations			4,000.00	4,000.00	
OPERATING TRANSFERS OUT					
Fire Equipment Cap. Reserve	10,000.00	10,000.00	5,000.00	5,000.00	

Highway Capital Reserve	6,000.00	6,000.00	3,000.00	3,000.00
Pingree Bridge Capital Reserve				
MISCELLANEOUS				
FICA, Retirement & Pension Contributions	3,000.00	1,936.81	2,500.00	2,500.00
Insurance	10,495.00	11,434.40	12,715.00	12,715.00
Unemployment Compensation	625.00	193.40	300.00	300.00
TOTAL APPROPRIATIONS	\$246,100.00	\$230,070.70	\$391,665.00	\$390,874.00
Less: Amount of Estimated Revenues, Exclusive of Taxes				\$ 791.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			324,751.00	324,751.00
MISCELLANEOUS			66,914.00	66,123.00
FICA, Retirement & Pension Contributions	3,000.00	1,936.81	2,500.00	2,500.00
Insurance	10,495.00	11,434.40	12,715.00	12,715.00
Unemployment Compensation	625.00	193.40	300.00	300.00
TOTAL APPROPRIATIONS	\$246,100.00	\$230,070.70	\$391,665.00	\$390,874.00
Less: Amount of Estimated Revenues, Exclusive of Taxes				\$ 791.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			324,751.00	324,751.00
			66,914.00	66,123.00
SOURCES OF REVENUE	Estimated Revenues 1984	Actual Revenues 1984	Selectmen's Budget 1985	Estimated Revenues 1985
TAXES				
Resident Taxes	\$ 5,000.00	\$ 5,350.00	\$ 5,000.00	\$ 5,000.00
Yield Taxes	18,000.00	13,708.00	10,000.00	10,000.00
Interest and Penalties on Taxes	6,000.00	11,226.00	10,000.00	10,000.00
C.U.V. Penalties	1,000.00		1,000.00	1,000.00

INTERGOVERNMENTAL REVENUES — STATE			
Shared Revenue — Block Grant	24,000.00	7,989.00	8,000.00
Highway Block Grant	32,675.00	32,675.00	35,321.00
Reimb. a/c State-Federal Forest Land	700.00	774.00	680.00
Flood Reimbursement	12,000.00	12,236.00	12,000.00
Flood Control — County	200.00	125.00	200.00
PILT	1,700.00	1,774.00	1,700.00
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	22,000.00	31,065.00	30,000.00
Dog Licenses	800.00	832.00	700.00
CHARGES FOR SERVICES			
Income from Departments	1,000.00	1,664.00	1,000.00
Rent of Town Property	300.00	152.00	100.00
Town Services	200.00	197.00	200.00
MISCELLANEOUS REVENUES			
Interest on Deposits	6,000.00	8,549.00	7,000.00
Sale of Town Property		69.00	800.00
Misc.		886.00	
OTHER FINANCING SOURCES			
Proceeds of Bonds and Long-Term Notes			120,750.00
Withdrawal from Capital Reserve	23,000.00	23,000.00	30,500.00
Revenue Sharing Fund	14,000.00	14,000.00	15,000.00
Fund Balance	47,000.00	47,000.00	33,800.00
Interest from Cemetery Trust Fund			1,000.00
TOTAL REVENUES AND CREDITS	<u>\$215,675.00</u>	<u>\$213,271.00</u>	<u>\$324,751.00</u>

**1984 EXPENDITURES AND
1985 SELECTMEN'S PROPOSALS
Breakdown for line items**

Line Item	1984 Appropriation	1984 Expenditures	1985 Proposal	Budget Com. Pro- posal
Town Officer's				
Salaries	\$ 8,310.00	\$ 7,824.35	\$10,100.00	\$ 9,700.00
a. Selectmen	2,100.00	1,955.00	2,100.00	2,700.00
b. Treasurer	500.00	500.00	1,000.00	600.00
c. Tax Collector	1,000.00	1,000.00	1,250.00	1,000.00
d. Deputy Tax Col.	300.00	73.70	550.00	450.00
e. Tax Collector Fees	1,200.00	1,672.50	2,000.00	2,000.00
f. Town Clerk	1,000.00	1,028.77	1,250.00	1,000.00
g. Deputy Town Clerk	200.00	347.88	450.00	450.00
h. Town Clerk Fees	1,500.00	1,246.50	1,500.00	1,500.00
Town Officers' Exp.	<u>\$20,870.00</u>	<u>\$19,025.08</u>	<u>\$23,200.00</u>	
a. Labor	9,620.00	9,247.41	10,600.00	
b. Telephone	1,000.00	820.09	1,000.00	
c. Mileage	500.00	106.25	400.00	
d. Audit	2,600.00	2,405.00	2,500.00	
e. Town Report	1,500.00	1,957.35	1,500.00	
f. Tax Preparation	2,300.00	1,242.53	2,000.00	
g. Postage	1,000.00	866.20	800.00	
h. State & County Fees	350.00	176.50	200.00	
i. General Expenses	2,000.00	2,203.75	1,200.00	
j. Supplies			800.00	
k. File Cabinets			1,000.00	
l. Copier			1,200.00	
General Government				
Buildings	<u>\$12,700.00</u>	<u>\$12,563.96</u>	<u>\$20,000.00</u>	
a. Fuel Oil	3,000.00	3,019.30	3,000.00	
b. Electricity	2,000.00	1,688.90	2,500.00	
c. Maintenance	3,500.00	3,511.34	4,500.00	
d. 1984 Projects				
1. Town Hall				
Doors	2,000.00	2,000.00		
2. Furnace Rm.	1,000.00	682.42		

3. Library Ramp	500.00	1,162.00	
4. Town Hall			
Painting	700.00	500.00	
e. 1985 Projects			10,000.00
1. Enclose Library Foundation			
2. Remove Unsafe Chimneys			
3. Paint Exterior Town Hall			
4. Paint Interior Town Hall			

Police Department	<u>\$13,000.00</u>	<u>\$12,901.47</u>	<u>\$11,795.00</u>
a. Labor	8,425.00	7,333.02	7,000.00
b. Cruiser Expenses	1,200.00	1,241.72	1,148.00
c. General Expenses	1,000.00	2,280.91	850.00
d. Telephone	1,400.00	1,073.58	1,080.00
e. Dispatch	975.00	972.24	1,467.00
f. Animal Control			100.00
g. Civil Defense			150.00

Fire Department	<u>\$16,650.00</u>	<u>\$14,469.37</u>	<u>\$14,100.00</u>
a. Maintenance	3,000.00	2,411.13	3,000.00
b. Incentive Reimb.	4,700.00	3,350.00	4,700.00
c. Training	700.00	335.50	500.00
d. Capital Compact	1,600.00	1,544.00	1,600.00
e. Radio Repair	700.00	125.52	500.00
f. Telephone	450.00	268.08	300.00
g. Miscellaneous	1,000.00	759.92	1,000.00
h. Rescue (Penacook)	1,300.00	2,060.36	1,250.00
i. Rescue Supplies			250.00
j. New Equipment	3,200.00	3,614.86	1,000.00

Insurance	<u>\$10,495.00</u>	<u>\$11,434.40</u>	<u>\$12,715.00</u>
a. Workers			
Compensation	2,850.00	3,183.00	2,500.00
b. Multi-peril (Buildings, Contents,			
Fire, Liability)	3,700.00	3,302.00	4,665.00
c. Auto Fleet Policy	3,165.00	3,213.00	3,700.00

d. Town Officers'			
Bonds	400.00	415.00	450.00
e. Public Officials' Liability			
(Town Officials, Ambulance Attendants, Police Officers)	380.00	1,321.40	1,400.00

PROPOSED BUILDING CODE TOWN OF SALISBURY, NEW HAMPSHIRE

ARTICLE I. PURPOSE; AUTHORITY.

A. The purpose of this Building Code is to provide for safety, health, and public welfare through the establishment of minimum construction specifications and fire safety regulations consistent with nationally recognized good building practices and applicable State law.

B. This Code is adopted pursuant to the laws of the State of New Hampshire, RSA 674: 51-52.

ARTICLE II. INTERPRETATION AND APPLICABILITY.

A. The provisions of this Code shall be the minimum regulation applicable to construction in the Town of Salisbury. If any provision of this Code conflicts with any other provision hereof, or with any Ordinance or regulation adopted by the Town, or with any applicable State or Federal law or regulation, the most restrictive provision or that which imposes the highest standard shall take precedence.

B. The provisions of this Code shall apply to all new construction and to any addition to or alteration, relocation, demolition, or change in use of existing structures.

C. This Code does not in any way affect structures, buildings, dwellings, or commercial buildings which are legally in existence at the time of its passage, except that after its passage, any addition to or alteration, relocations, demolition, or change in use of existing structures shall be done in accordance with the provisions of this Code as far as applicable.

1. State law requires the installation of automatic fire warning and smoke detection devices in all multi-family buildings and in single family dwellings built or substantially rehabilitated after January 1, 1982.

D. Nothing in this Code shall be construed to prevent the use of any material or method of construction whether or not specifically provided for in this Code if, upon presentation of necessary information to the Building Inspector, the construction complies with accepted design criteria and with the intent of this Code.

E. Unless otherwise stated, or unless otherwise required by the context, any reference to a statute, law, regulation, ordinance, or code in this Code shall be deemed to include any future amendments to such statute, law, regulation, ordinance, or code.

ARTICLE III. DEFINITIONS.

In this Code, the following terms shall have the following meanings:

ACCESSORY BUILDING — A detached, subordinate building located on the same lot as the major building, the use of which is incidental and subordinate to the main building or use of land.

BUILDING — Any structure having a roof and intended for the shelter, housing, or enclosure of persons, animals, or personal property.

BUILDING INSPECTOR — The person appointed by the Board of Selectmen to be the administrator of this Code and to carry out all duties prescribed herein and by applicable State law.

COMMERCIAL BUILDING — Any building designed for or used to manufacture, buy, sell, exchange, or store commodities or to house personnel providing services.

DWELLING — A building designed for use as the place of residence for one or more families.

DWELLING UNIT — A single unit providing complete, independent living facilities for one or more persons including permanent provisions for living, sleeping, eating, cooking, and sanitation.

FLOOD HAZARD AREA — An area so designated on the Flood Hazard Boundary Map distributed by the Department of Housing and Urban Development, Federal Insurance Administration, 1976, as revised.

MANUFACTURED HOUSING — As defined by RSA 674:31, is: "Any structure, transportable in one or more sections, which in the traveling mode is 8 body feet or more in width and 40 body feet or more in length, or when erected on site is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities which include plumbing, heating, and electrical systems contained therein."

RECREATIONAL VEHICLE — A travel trailer, pickup camper on or off the truck, wheel camper, motor home, van or bus conversion, or any other vehicle designed or modified for use for temporary residential occupancy for travel, recreation, vacation or other purpose.

STRUCTURE — Anything constructed or erected, the use of which requires location on the ground or attachment to something having location on the ground.

TRAVEL TRAILER — A vehicle designed as a temporary dwelling unit for travel, recreation, and vacation use which (a) is identified by the manufacturer on the unit as a travel trailer, and (b) which is not over 8 feet in width or 30 feet in length.

ARTICLE IV. BUILDING INSPECTOR.

A. A Building Inspector shall be appointed annually by the Board of Selectmen to be the administrator of this Code and to carry out all duties prescribed herein and by applicable State law.

B. A Deputy Building Inspector may be appointed annually by the Board of Selectmen to assist the Building Inspector in the performance of specific duties.

C. The Board of Selectmen may, for just cause and by majority vote, remove the Building Inspector at any time.

D. The Building Inspector shall:

1. Receive applications and fees for building permits required by this Code;
2. Issue or deny permits within ten days of receiving complete applications;
3. Inspect work as required by this Code and make any additional inspections as may be required by the scope of the work;
4. Report violations of this Code to the Board of Selectmen and take such action in the enforcement of this Code as may be directed by the Board of Selectmen in accordance with applicable State law;
5. Issue written Certificates for Occupancy for all new dwelling construction and for additions to and alterations, relocations, or changes of use of existing buildings upon satisfactory completion of work in compliance with this Code;
6. Issue Camping Permits in accordance with Article VIII; and
7. Perform any other duties necessary to carry out the provisions of this Code and applicable State law.

E. The Building Inspector and Deputy shall be compensated by the fees received for permits or in such other manner as may be determined by vote of Town Meeting.

ARTICLE V. PERMIT REQUIREMENTS.

A. General Provisions.

1. Any person who intends to construct, alter, enlarge, move, demolish, or change the use of any building shall discuss the project with the Building Inspector and obtain a permit, if required, prior to the commencement of the planned project.

a. Alterations with an estimated value of less than \$1,000 which do not change the size or use of a building shall not require the issuance of a permit.

b. Normal repairs and maintenance which do not alter the size or use of a building shall not require the issuance of a permit.

2. Any change in the use or in the nature or type of occupancy shall require approval by the Building Inspector that the change meets the provisions of this Code and other applicable regulations governing the new use or occupancy.

3. The Building Inspector shall not issue a permit for any proposed work or approve any change in use which will not comply to all regulations, codes, ordinances, or laws which may be in effect at the time of application.

4. Subdivision approval and/or Site Plan Review for non-residential development or multi-family development, as applicable, shall have been received from the Planning Board prior to application for a building permit.

5. After issuance of a building permit, construction must commence within six months, and the exterior must be completed within two years.

The Building Inspector may extend the time upon written request from the applicant.

B. Application Procedure.

1. Building permit applications shall be submitted by the owner of record of the property, or an agent authorized in writing, and shall contain the following information:

a. Septic system design approval number from the State of New Hampshire Water Supply and Pollution Control Commission, as applicable;

b. Statement of intended use;

c. Plot plan showing location of proposed construction and existing buildings and lot lines with appropriate dimensional information;

d. Plans for proposed construction showing framing dimensions and proposed materials;

e. Plans and specifications for heating systems or wood stoves; and

f. Other information as may be requested by the Building Inspector to carry out the purposes of this Code.

2. Building permits shall not be transferable.

C. Fees.

Fees for permits shall be based on the estimated value for the work to be performed, as follows: \$1,000-5,000, \$10; \$5,000-25,000, \$20; and \$25,000 and over, \$50. Fees shall be made payable to the Town of Salisbury.

D. Inspections.

1. The applicant shall notify the Building Inspector and make the premises accessible at reasonable times for the following inspections:

a. During the application procedure, as necessary;

b. Upon completion of the foundation, prior to backfilling;

c. Upon completion of the rough framing, fire-stopping, wiring, and plumbing, prior to insulating and covering interior walls; and

d. Upon substantial completion, when ready for a Certificate for Occupancy.

2. Compliance with this Code and the Zoning Ordinance is the responsibility of the applicant. Non-inspection for any reason shall not prevent the Town from subsequent enforcement.

3. The Building Inspector may waive any of the inspections for construction of accessory buildings.

4. The Building Inspector shall inspect all demolition work.

E. Certificate for Occupancy.

1. A Certificate for Occupancy shall be granted by the Building Inspector only when the requirements of this Code have been met, and the building is considered to be substantially complete and not in violation of any regulation, code, ordinance, or State law.

2. A building may be certified for temporary occupancy following completion of adequate disposal facilities complying with the State of New Hampshire Water Supply and Pollution Control Commission regulations,

completion, inspection, and approval of the heating system and chimneys by the Fire Chief or his agent, and only if the Building Inspector deems that there will be no significant danger to the health or safety of the occupants or the general public.

a. A Temporary Certificate for Occupancy may be issued for a period not to exceed twelve months.

b. Such certificate shall have no affect on the requirement for the completion of the exterior, and continuing work shall be a requirement for any extension of the temporary certificate.

ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS.

A. Construction Requirements.

1. All dwellings, including manufactured housing located on individual lots, and proposed living space additions thereto shall be set on footings extending to 4'0" below finished grade and on a permanent enclosed foundation of brick, stone, concrete, or concrete block.

2. All dwellings, including manufactured housing, shall have a minimum of 600 square feet of ground floor living space.

3. Dwellings and commercial buildings shall be framed in accordance with generally accepted good building practices. Outside walls shall be covered with permanent materials customarily used. Materials customarily painted shall be painted or otherwise finished.

4. All dwelling units, including manufactured housing, and commercial buildings shall have a minimum of two easily accessible, reasonably separated exits, windows excluded.

5. All dwellings, including manufactured housing, and all public and commercial buildings shall be equipped with adequate septic disposal facilities complying with the State of New Hampshire Water Supply and Pollution Control Commission regulations.

6. New dwelling construction shall comply with the requirements of the New Hampshire Energy Code, 1979, as amended.

7. New construction or substantial renovation of publicly funded buildings shall comply with the requirements of the Architectural Barrier Free Design Code for the State of New Hampshire.

8. All plumbing and electrical installations shall comply with applicable State laws and regulations.

9. All construction details are subject to compliance with the BOCA (Building Officials and Code Administrators, International, Inc.) Code, 1981, as amended, adopted by reference at Town Meeting, March, 1982.

B. Fire Safety Requirements.

1. Wood burning stoves of any type shall not be installed in any building, existing or under construction, until such time as plans for the installation and location have been approved in writing by the Fire Chief or his agent.

2. Gas or oil burning installations shall not be placed in operation in any building until such time as the installation has been approved in writing by the Fire Chief or his agent.

3. Permits for or involving fire-hazard oriented work, such as, but not limited to, installation of bulk tanks, reconstruction of places of public assembly, or demolition work, shall not be issued by the Building Inspector until the plans for the proposed construction, alteration, repair, installation, or demolition have been approved in writing by the Fire Chief or his agent.

4. Automatic fire warning and smoke detection devices shall be installed as required by State law.

5. Firestopping shall be provided in accordance with the BOCA Code.

6. Chimneys shall be constructed of stone, brick, cement, or cinder block from the ground upward and shall be internally lined with tile. Any other chimney construction approved by the Board of Fire Underwriters shall be permitted.

7. Cleanouts shall be installed at the bases of chimneys.

8. Thimbles or thimble holes in any chimney shall not be covered with wallpaper or other combustible material.

ARTICLE VII. FLOOD HAZARD AREAS.

A. All proposals for construction or alteration in flood hazard areas shall be consistent with the need to minimize flood damage.

B. All public utilities and facilities, such as sewer, gas, electrical, and water systems, shall be located, elevated, and constructed to minimize or eliminate flood damage.

C. Adequate drainage shall be provided so as to reduce exposure to flood hazards.

D. New or replacement water supply systems and/or sanitary sewage disposal systems shall be designed to minimize or eliminate infiltration of flood waters. On-site waste disposal systems shall be located so as to avoid impairment of them or contamination from them during flooding.

ARTICLE VIII. RECREATIONAL VEHICLE REGULATIONS; CAMPING PERMITS.

A. Temporary use of recreational vehicles and tents for dwelling purposes for a continuous period in excess of one week shall require the issuance of a permit to the owner of record of the property.

B. Issuance of the permit is subject to sanitary provisions approved by the Town Health Officer.

C. The fee for a permit shall be \$5.00.

D. The permit shall be issued for a period not to exceed 60 days and is renewable only once within a calendar year. A 180-day lapse shall occur before the issuance of a new permit.

E. The permit does not supercede requirements by the Fire Warden for burning permits for campfires or cooking equipment.

ARTICLE IX. BUILDING CODE BOARD OF APPEALS.

A. Pursuant to RSA 673: 1, V, the Zoning Board of Adjustment is designated to act as the Building Code Board of Appeals.

B. The Building Code Board of Appeals shall have the power, upon appeal, to vary the application of any provision of this Code to any particular

case when, in its opinion, the enforcement of the Code would do manifest injustice and would be contrary to the spirit and purpose of the Building Code and the public interest, pursuant to RSA 674:34, as amended.

C. Any person aggrieved by a decision of the Building Inspector made pursuant to this Code may appeal to the Building Code Board of Appeals in accordance with procedures set forth in applicable State law.

ARTICLE X. AMENDMENTS.

A. This Code may be amended in accordance with procedures set forth in RSA 675:3, :4, as amended.

B. Upon petition of 25 or more registered voters to the Board of Selectmen for an amendment to this Code, the procedures set forth in RSA 674:4 shall be followed. Petitions shall be received during the period of time from 120 to 90 days prior to the annual Town Meeting.

ARTICLE XI. PENALTY.

Any person, persons, firm, or corporation violating any of the provisions of this Code shall be subject to penalties and remedies as defined and established under RSA 676:15, :17, as amended.

ARTICLE XII. SAVING CLAUSE.

The invalidity of any provisions of this Code shall not affect the validity of any other provisions.

ARTICLE XIII. EFFECTIVE DATE.

This Code shall take effect immediately upon its passage.

AMENDMENTS TO ZONING ORDINANCE

1. Amendment No. 1 as proposed by the Planning Board for the Zoning Ordinance is:

ADD the underlined words, to ARTICLE VII (NONCONFORMING USES, STRUCTURES, AND LOTS; SPECIAL EXCEPTIONS), Section C: A nonconformance may not be expanded beyond its pre-existing size and status unless a special exception is granted by the Board of Adjustment in accordance with this Article. A pre-existing residential use or structure in nonconformance solely with respect to the dimensional requirements of this Ordinance may be expanded without a special exception so long as the expansion does not increase the nonconformity.

2. Amendment No. 2 as proposed by the Planning Board for the Zoning Ordinance is:

ADD a new ARTICLE XIV. GROWTH MANAGEMENT: INTERIM REGULATION. with the following text:

A. Purpose.

1. This Article is adopted for the purpose of establishing interim growth control regulations for the period of time from the 1985 to the 1986 annual Town Meeting, pursuant to RSA 674:23.

2. This Article is intended to establish rules to regulate and allow for a reasonable and appropriate level of development for one year while appropriate longer term provisions are developed. These interim regulations are adopted for the reasons set forth in the findings of fact made by the Planning Board and contained in the minutes of the January 11, 1985, meeting.

B. Applicability.

1. This Article shall apply to all new building construction, renovations, alterations, and additions intended to create dwelling units.

2. This Article does not apply to alteration, replacement, or reconstruction of existing dwelling units or commercial buildings or other structures where no new dwelling unit or use is established.

3. This Article shall apply to subdivisions intended to create residential building lots, whether for sale, rent, lease, or condominium conveyance.

4. This Article shall apply to subdivisions for non-residential uses of a scale which involves more than ten acres or which can reasonably be expected to lead to development of additional property.

5. This Article does not apply to the subdivision of land which creates non-buildable lots.

6. All special exceptions granted in accordance with Article VII may be approved only if consistent with the purpose and intent of this Article.

7. All existing regulations and provisions of this Ordinance governing any particular proposal shall continue to apply. The existing application procedures and approval processes shall continue to apply.

C. General Provisions.

1. The number of building permits available for the creation of new dwelling units shall be limited to fifteen. At least ten of the permits shall be available to individuals for their own use.

2. No subdivision creating more than five residential building lots may be approved by the Planning Board.

3. An application for a subdivision intending to create more than five residential building lots may be considered by the Board, but approval of five of the lots shall require provisions deeming the remainder of the parcel non-buildable. Upon the expiration date of this Article, the subdivider may apply to the Planning Board for reconsideration of the non-buildable portion, to be considered in light of whatever regulations or ordinances are in effect at that time.

4. Permits issued for the creation of new dwelling units will be deemed invalid if construction does not commence within three months. An extension may be issued for reasons deemed appropriate.

5. Subdivision for non-residential uses of a scale which involves more than ten acres or which can reasonably be expected to lead to development

of additional property shall, in addition to Site Plan Review, meet the following requirements:

a. The parcel shall be located in an area appropriate for and capable of supporting the proposed use;

b. The proposed use shall not have adverse effects on abutters and nearby property; and

c. The proposal shall be consistent with the Master Plan and any revisions to it adopted by the Planning Board.

D. Effective Date.

1. This Article shall take effect immediately upon passage.

2. This Article shall expire at the earliest of the following occurrences: one year after its adoption by Town Meeting or upon the effective date of an ordinance adopted pursuant to RSA 674:22 which addresses the unusual circumstances.

SELECTMEN'S REPORT

In August, the Town accepted the deed for Academy Hall from the Historical Society; the Town offices were moved in September. The generous gift has allowed bright, warm, and attractive working space for Town officials and for Townspeople conducting business. We again extend our sincere appreciation to those who donated time, effort, and money to make the completion of the building possible. The wood stove has provided all the heat in the office to date, with the thermostats set to 50° on occasion to keep the office equipment warm during extreme temperatures. Our appreciation to those who have helped with the firewood and with tending the stove outside of regular office hours. John Martin donated a beautiful antique clock in memory of Thomas Martin; Dot Lovejoy donated bulletin boards. The space is indeed a pleasant change from the old working space.

In October, the Board of Selectmen held a Public Hearing regarding long-range planning for the maintenance of roads and bridges. The Hearing was a valuable planning tool for the Board, as new ideas and approaches to many of the issues were suggested by interested citizens. The Board's primary area of concern was the status of the three steel bridges and the large maintenance costs for painting, redecking, and concrete reinforcement facing the Town within the next few years. In reviewing information from the State Highway Department and the Public Hearing, and with subsequent input from an engineering firm and the Budget Committee, the Board has determined that replacement of the bridges utilizing State and Federal aid is the most cost efficient way to proceed. The Town's share of replacement costs would be a maximum of 15%, and may end up lower with currently pending legislation. None of the bridges could be upgraded or maintained for any length of time for a figure comparable to the Town's share of a replacement. Because of potential delays due to the historic nature of Pingree Bridge, the Board's first choice for work, the Board would like to file two applications this year, with the second choice being Peter's Bridge. In order to apply, the Board must receive bonding authority for the full amount of the Town's share. One half of the Town's share is payable upon commencement of the construction, estimated at three to four years from date of application, and the remainder is payable upon completion. Although the bridges are not "falling into the river," the Town has an obligation to keep them in safe, passable condition. Replacement instead of extensive repairs appears to be the most cost efficient plan.

Work has continued on maintenance of Town Buildings. This year a ramp was constructed to the rear entrance of the Library building to replace the hazardous stairs and the front of the Town Hall was painted. The bids which were received for the construction of the addition to the Fire Station were all substantially higher than the amount voted for withdrawal from the Capital Reserve Fund, so construction was not begun, pending further discussion and a vote for additional funding from this year's Town

Meeting. For the smaller maintenance projects, the Board has faced difficulty receiving competitive bids for the required work, and in several instances has had to seek out contractors when no bids have been received.

Official notices are posted on the front of Academy Hall, the Town Hall, the Fire Station, and on the bulletin board constructed by Art Schaefer on the front of the store. The Board wishes to thank the Salisbury Congregational Community Church for printing Town notices in the monthly Church newsletter. The Board is planning a system for regularly airing notices on WFTN. Any additional suggestions would be appreciated, as thorough notification for meetings remains of concern to the Board.

The Police Department has had several changes during the past year. In July, John Lovejoy resigned. We wish to extend our appreciation to him for his years of service as Police Chief. The Department has been operating with reduced coverage following votes to that effect at the 1984 Town Meeting.

The Planning Board has worked on several amendments to be presented to voters at Town Meeting, in their continuing effort to update and clarify the regulations. The most important proposed change is the elimination of the 3% building permit limitation from the Building Regulations and the adoption of an Interim Growth Control Ordinance as part of the Zoning Ordinance, effective for one year from the date of its passage. Two recent Supreme Court cases have deemed certain methods for controlling growth invalid; the Court's reasons for the invalidity are all applicable to Salisbury's existing regulation. By removing the 3% limitation from the Building Regulations and at the same time adding the Interim Regulation to the Zoning Ordinance, the Planning Board will have one year to examine alternative methods for growth management for presentation to Town Meeting in 1986, without leaving the Town with unlimited growth possibilities during the year.

Formulating a long-range plan for the disposal of solid waste is a major decision facing voters at Town Meeting. The Salisbury Landfill has, according to the Weston Report prepared for the Central Regional Solid Waste District of which Salisbury is a member, a reasonable expected remaining life, so long as the State continues to allow landfills as a method for disposal of solid waste and so long as the contract for the current landfill, which expires in 1990, can be renewed for the duration of that time. Voters will be presented with a decision regarding whether or not to authorize the Board of Selectmen to enter into an intergovernmental agreement to enable Salisbury to join the Concord Regional Solid Waste/Resource Recovery Cooperative. The Cooperative proposes construction of a privately owned and operated 400-ton-per-day incinerator/steam generator plant in Penacook, with cooperating Towns paying a tipping fee per ton of solid waste delivered to the plant. Joining the Cooperative requires entering into a twenty-year contract which requires, among other things, a guarantee to make the annual appropriation necessary for the tipping fees for the Town's

guaranteed minimum tonnage and for the Town's share of other administrative costs. Unfortunately, the cooperative agreement makes uncertain the future possibility of and the costs associated with joining the cooperative at a later date, once the plant is constructed. Under the current landfill contract, the Town pays \$37.90 per ton for the estimated 400 tons generated annually in Town. While costs per ton for using the incinerator may be higher, joining the cooperative as soon as possible reduces the total area of the current landfill which would require closure in accordance with state requirements, the cost of which is estimated at \$30,000-50,000 per acre. The yearly increase in disposal costs which might be incurred by joining the Cooperative may be offset by the lower closure costs for the Landfill. A program of recycling paper, glass, and aluminum would increase the life expectancy of the landfill if it is continued or would decrease the amount of tonnage delivered to Penacook if the Town joins the cooperative. The decision is a difficult one, as there are so many uncertain factors with both options. The text of the proposed intergovernmental agreement is available at the Town Office and is summarized in the Town Report.

The Town continues to be on a solid financial footing. No borrowing in anticipation of taxes occurred during 1984, as cash flow from revenue sources and expenditures were carefully monitored. Efforts continue to balance yearly projects so that appropriations do not have to make drastic fluctuations from year to year. Last year's low municipal tax rate (\$2.69) represented an unexpected increase in revenues in 1983, and although the 1985 municipal portion of the tax rate will be higher than last year's, it will be lower than the \$4.80 and \$5.49 from 1982 and 1983.

Input from Townspeople greatly assists the Board of Selectmen and other officials in their efforts to manage Town business between Town Meetings. We encourage you to express your opinions or concerns to the various Boards, to participate in hearings held for planning purposes, and to consider taking a turn as a Board member.

Respectfully submitted,

DAISY DUNHAM, Chairman
DAVID RAPALYEA
JOHN KEPPEL

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1984

—DR.—

	Levies Of:	
	1984	1983
Uncollected Taxes — Beginning of Fiscal Year		
Property Taxes		\$55,947.93
Resident Taxes		530.00
Yield Taxes		3,648.42
Taxes Committed To Collector:		
Property Taxes	\$380,675.17	335.77
Resident Taxes	5,000.00	
Yield Taxes	13,708.64	
Added Taxes:		
Property Taxes	1,366.95	
Resident Taxes	350.00	90.00
Overpayments:		
a/c Property Taxes	88.95	
Interest Collected on Delinquent		
Property Taxes:	745.57	3,957.22
Penalties Collected on Resident Taxes	10.00	50.00
Excess Credit — Property		2.33
TOTAL DEBITS	\$401,945.28	\$64,561.67

—CR.—

Remittances to Treasurer During Fiscal Year:		
Property Taxes	\$314,189.80	\$56,286.03
Resident Taxes	4,880.00	510.00
Yield Taxes	12,059.09	3,623.42
Interest Collected During Year	745.57	3,957.22
Penalties on Resident Taxes	10.00	50.00
Abatements Made During Year:		
Property Taxes	8,651.32	
Resident Taxes	150.00	90.00
Yield Taxes	220.77	25.00
Uncollected Taxes — End of Fiscal Year:		
(As Per Collector's List)		
Property Taxes	59,289.95	
Resident Taxes	320.00	20.00
Yield Taxes	1,428.78	
TOTAL CREDITS	\$401,945.28	\$64,561.67

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1984

	—DR.—		
	Tax Sales on Account of Levies Of		
	1984	1983	1982
Balance of Unredeemed Taxes —			
Beginning Fiscal Year*		\$21,769.50	\$ 2,772.43
Taxes Sold To Town During			
Current Fiscal Year**	24,159.15		
Interest Collected After Sale	774.06	3,623.40	2,126.22
TOTAL DEBITS	<u>\$24,933.21</u>	<u>\$25,382.90</u>	<u>\$ 4,898.65</u>
	—CR.—		
Remittances to Treasurer During Year:			
Redemptions	\$13,053.75	\$16,185.08	\$ 2,772.43
Interest & Costs After Sale	774.06	3,623.40	2,126.22
Unredeemed Taxes	—		
End of Fiscal Year	11,105.40	5,584.42	
TOTAL CREDITS	<u>\$24,933.21</u>	<u>\$25,392.90</u>	<u>\$ 4,898.65</u>

*These sums represent the total of Unredeemed Taxes, as of January 1, 1985 from Tax Sales held in *Previous* Fiscal Years.

**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

**TOWN CLERK'S REPORT
FOR THE YEAR ENDING DECEMBER 31, 1984**

Motor Vehicle Permits	\$31,065.00
Dog Licenses	746.50
Dog Violations	80.00
Marriage Licenses	160.00
Filing Fees	<u>6.00</u>
TOTAL	\$32,057.50

DORA RAPALYEA
Town Clerk

SCHEDULE OF TOWN PROPERTY

Academy Hall — building, contents	\$110,000.00
Town Hall — building, contents	89,000.00
Library — building, contents	33,750.00
Fire Department — building, contents, including trucks	124,200.00
Hearse House	2,400.00
Land	29,350.00

SUMMARY INVENTORY

Land	\$ 6,916,535.00
Buildings	11,684,056.00
Utilities	620,900.00
Mobile Homes	189,750.00
Blind Exemptions	25,200.00
Elderly Exemptions	198,700.00

Number of War Service Credits: 75

TAX RATE APPROVAL LETTER

October 16, 1984

Taxes Committed to Collector:

Town Property Taxes Assessed	\$376,839.00
Precinct Taxes Assessed	
<hr/>	
Total Gross Property Taxes	\$376,839.00
Less: Est. War Service Tax Credits	3,750.00
<hr/>	
Net Property Tax Commitment	\$373,089.00
Net School Appropriations	\$281,327.00
County Tax Assessment	55,750.00
Net Precinct Appropriation (1)	

Tax Rate — Town \$ 19.64

TAX RATE

Municipal	\$ 2.69
County	2.87
School	14.08
Tax Rate (per \$1,000.00	\$19.64

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, C.P.A. ||
Stephen D. Plodzik, P.A. ||
Robert E. Sanderson, P.A. ||

|| 193 North Main Street
|| Concord, New Hampshire 03301
|| Telephone: 603-225-6996

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Salisbury, New Hampshire as of and for the year ended December 31, 1984, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Salisbury, New Hampshire at December 31, 1984, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Salisbury, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

January 11, 1985

Carri - Plodzik - Sanderson

EXHIBIT A
TOWN OF SALISBURY
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1984

	Governmental Fund Types		Fiduciary Fund Type	Account Groups	Totals	
	General	Special Revenue			(Memorandum Only)	
ASSETS			Trust Funds	General Long-Term Debt	December 31, 1984	December 31, 1983
Cash	\$ 85,520	\$ 16,233	\$ 135,887	\$	\$ 237,640	\$ 181,131
Investments, At Cost			81,115		81,115	188,748
Receivables						
Taxes	77,749				77,749	84,668
Accounts						125
Due From Other Governments	12,239	2,567			14,806	2,952
Due From Other Funds	14,000				14,000	2,043
Amount To Be Provided For Retirement of General Long-Term Debt				24,066	24,066	34,110
TOTAL ASSETS	\$ 189,508	\$ 18,800	\$ 217,002	\$ 24,066	\$ 449,376	\$ 493,777
<u>LIABILITIES AND FUND EQUITY</u>						
Liabilities						
Accounts Payable	\$ 136	\$	\$	\$	\$ 136	\$ 19,428
Yield Tax Security Deposits	7,510				7,510	1,550
Due To Other Governments	110,328				110,328	88,790
Due To Other Funds			14,000		14,000	2,043
Notes Payable				24,066	24,066	34,110
Deferred Revenue			50		50	
Total Liabilities	117,974		14,050	24,066	136,090	145,921
Fund Equity						
Fund Balances						
Reserved For Encumbrances	20,734				20,734	500
Reserved For Endowments			15,512		15,512	14,300
Unreserved			187,440		187,440	251,225
Designated For Capital Acquisitions	50,800	18,800			69,600	81,831
Undesignated	71,534	18,800	202,952		293,286	347,856
Total Fund Equity	143,068	37,600			180,668	
TOTAL LIABILITIES AND FUND EQUITY	\$ 189,508	\$ 18,800	\$ 217,002	\$ 24,066	\$ 449,376	\$ 493,777

The accompanying notes are an integral part of these financial statements.

B

EXHIBIT B
 TOWN OF SALISBURY
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For The Fiscal Year Ended December 31, 1984

	Governmental Fund Types		Totals	
	General	Special Revenue	(Memorandum Only) December 31, 1984	December 31, 1983
Revenues				
Taxes		\$	\$413,038	\$433,914
Intergovernmental Revenues			70,595	80,181
Licenses and Permits			31,881	24,809
Charges For Services			1,967	1,784
Miscellaneous			9,530	8,452
Other Financing Sources				
Interfund Transfers			37,000	41,150
Total Revenues and Other Sources	564,011	17,724	581,735	573,140
Expenditures				
General Government	66,370		66,370	68,116
Public Safety	27,116		27,116	31,199
Highways, Streets, Bridges	67,892		67,892	93,122
Sanitation	14,379		14,379	6,772
Health	1,640		1,640	1,550
Welfare	6,312		6,312	4,135
Culture and Recreation	2,721	3,825	6,546	7,218
Debt Service			10,064	9,748
Principal			2,206	3,268
Interest				
Other Uses				
Interfund Transfers	20,150	14,000	34,150	19,500
Intergovernmental Transfers	337,077		337,077	296,049
Total Expenditures and Other Uses	555,907	17,825	573,732	538,677
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,104	(101)	8,003	34,463
Fund Balances - January 1	63,430	18,901	82,331	47,868
Fund Balances - December 31	\$ 71,534	\$18,800	\$ 90,334	\$ 82,331

The accompanying notes are an integral part of these financial statements.

C

EXHIBIT C
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1984

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes						
Intergovernmental Revenues	\$398,679	\$413,038	\$14,359	\$398,679	\$413,038	\$14,359
Licenses and Permits	70,679	70,595	(84)	84,679	82,021	(2,658)
Charges For Services	25,675	31,881	6,206	25,675	31,881	6,206
Miscellaneous	1,345	1,967	622	1,345	1,967	622
	6,950	9,530	2,580	6,950	11,678	4,728
Other Financing Sources						
Interfund Transfers	37,000	37,000	—	41,150	41,150	—
Total Revenues and Other Sources	\$40,328	\$64,011	23,683	\$58,478	\$81,735	23,257
Expenditures						
General Government	70,051	66,370	3,681	70,051	66,370	3,681
Public Safety	30,300	27,116	3,184	30,300	31,184	(1,884)
Highways, Streets, Bridges	83,948	67,892	16,056	83,948	67,892	16,056
Sanitation	14,350	14,379	(29)	14,350	14,379	(29)
Health	1,850	1,660	210	1,850	1,660	210
Welfare	6,387	6,312	75	6,387	6,312	75
Culture and Recreation	2,965	2,721	244	4,150	3,825	325
Debt Service						
Principal	10,044	10,044	—	10,044	10,044	—
Interest	2,706	2,206	500	2,706	2,206	500
Capital Outlay	8,000	8,000	—	8,000	8,000	—
Other Uses						
Interfund Transfers	20,150	20,150	—	14,000	14,000	6,150
Intergovernmental Transfers	337,077	337,077	—	337,077	337,077	—
Total Expenditures and Other Uses	\$87,828	\$55,907	\$31,921	\$65,978	\$73,732	\$12,246
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(47,500)	8,104	55,604	(47,500)	8,003	55,503
Fund Balances - January 1	63,430	63,430	—	82,331	82,331	—
Fund Balances - December 31	\$ 15,930	\$ 71,534	\$55,604	\$ 34,831	\$ 90,334	\$55,503

The accompanying notes are
an integral part of these financial statements.

D

EXHIBIT D
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1984

	Trust Funds		Capital Reserve Funds		Totals	
	Expendable	Nonexpendable	Town	School	(Memorandum Only) December 31, 1984	December 31, 1983
<u>Revenues</u>						
New Funds	\$	\$	\$ 16,000	\$20,000	\$ 36,000	\$ 20,500
Interest and Dividend Income	1,285		15,752	6,567	23,604	24,832
Capital Gains						
<u>Other Financing Sources</u>						
Interfund Transfers						4,500
<u>Total Revenues and Other Sources</u>	<u>1,285</u>		<u>31,752</u>	<u>26,567</u>	<u>59,604</u>	<u>49,832</u>
<u>Expenditures</u>						
Cemetery	73				73	
Interest Penalty on Early Withdrawal				4,104	4,104	
<u>Other Uses</u>						
Interfund Transfers			23,000	95,000	23,000	9,000
Intergovernmental Transfers					95,000	
<u>Total Expenditures and Other Uses</u>	<u>73</u>		<u>23,000</u>	<u>99,104</u>	<u>122,177</u>	<u>9,000</u>
<u>Excess of Revenues and</u>						
<u>Other Sources Over (Under)</u>	<u>1,212</u>		<u>8,752</u>	<u>(72,537)</u>	<u>(62,573)</u>	<u>40,832</u>
<u>Expenditures and Other Uses</u>	<u>6,320</u>	<u>7,980</u>	<u>173,367</u>	<u>77,878</u>	<u>265,525</u>	<u>224,693</u>
<u>Fund Balances - January 1</u>						
<u>Fund Balances - December 31</u>	<u>\$7,532</u>	<u>\$7,980</u>	<u>\$182,099</u>	<u>\$ 5,341</u>	<u>\$202,952</u>	<u>\$265,525</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT A-1
TOWN OF SALISBURY
All Special Revenue Funds
Combining Balance Sheet
December 31, 1984

ASSETS	Salisbury Free Library		Totals	
	Federal Revenue Sharing	December 31, 1984	December 31, 1983	December 31, 1983
Cash	\$14,073	\$2,160	\$16,233	\$15,949
Due From Other Governments	<u>2,567</u>	<u> </u>	<u>2,567</u>	<u>2,952</u>
TOTAL ASSETS	\$16,640	\$2,160	\$18,800	\$18,901

FUND BALANCES

Fund Balances Unreserved Undesignated	\$16,640	\$2,160	\$18,800	\$18,901
TOTAL FUND BALANCES	\$16,640	\$2,160	\$18,800	\$18,901

EXHIBIT A-2
TOWN OF SALISBURY
All Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1984

	Salisbury Free Library		Totals Year Ended	
	Federal Revenue Sharing	December 31, 1984	December 31, 1983	December 31, 1983
Revenues				
Intergovernmental Revenues	\$11,426	\$	\$11,426	\$12,692
Local Sources	1,881	267	2,148	1,270
Other Financing Sources				
Interfund Transfers		4,150	4,150	4,000
Total Revenues and Other Sources	13,307	4,417	17,724	17,962
Expenditures				
	3,825		3,825	3,824
Other Uses				
Interfund Transfers	14,000		14,000	11,000
Total Expenditures and Other Uses	14,000	3,825	17,825	14,824
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(693)	592	(101)	3,138
Fund Balances - January 1	17,333	1,568	18,901	15,763
Fund Balances - December 31	\$16,640	\$2,160	\$18,800	\$18,901

The accompanying notes are an integral part of these financial statements.

B-1

EXHIBIT B-1
TOWN OF SALISBURY
All Trust Funds
Combining Balance Sheet
December 31, 1984

	Trust Funds		Capital Reserve Funds		Totals	
	Expendable	Nonexpendable	Town	School	December 31, 1984	December 31, 1983
<u>ASSETS</u>						
Cash	\$ 7,532	\$ 8,030	\$114,984	\$5,341	\$135,887	\$ 78,820
Investments, At Cost			81,115		81,115	188,768
TOTAL ASSETS	\$ 7,532	\$ 8,030	\$196,099	\$5,341	\$217,002	\$267,568
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Due To Other Funds	\$	\$	\$ 14,000	\$	\$ 14,000	\$ 2,043
Deferred Revenue		50			50	
Total Liabilities		50	14,000		14,050	2,043
Fund Balances						
Reserved For Endowments	7,532	7,980			15,512	14,300
Unreserved			182,099	5,341	187,440	251,225
Designated For Capital Acquisitions			182,099	5,341	202,952	263,522
Total Fund Balances	7,532	7,980	\$196,099	\$5,341	\$217,002	\$267,568
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,532	\$ 8,030	\$196,099	\$5,341	\$217,002	\$267,568

The accompanying notes are an integral part of these financial statements.

TOWN OF SALISBURYNOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing and Salisbury Free Library funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses)

TOWN OF SALISBURYNOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984

in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1984, the beginning fund balance was applied as follows:

Unreserved fund balance used to reduce tax rate	\$47,000
<u>Beginning fund balance reserved for encumbrances</u>	
General Government Buildings	<u>500</u>
Total Fund Balance Applied	<u>\$47,500</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

Police Department	\$ 984
General Government Buildings	2,000
Town Maintenance	6,750
Highway Projects	3,000
Capital Outlay	<u>8,000</u>
<u>Total</u>	<u>\$20,734</u>

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

TOWN OF SALISBURYNOTES TO THE FINANCIAL STATEMENTSDecember 31, 1984H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1984, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1984 was \$4,151 and expenditures amounted to \$9,394.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

NOTE 2 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual fund interfund receivable and payable balances at December 31, 1984, were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$14,000	\$
<u>Trust Funds</u>		
Capital Reserve Funds	<u> </u>	14,000
<u>Total</u>	<u>\$14,000</u>	<u>\$14,000</u>

NOTE 3 - INTERGOVERNMENTAL RECEIVABLES

The intergovernmental receivables at December 31, 1984 consist of the following:

<u>General Fund</u>	
Flood Control Lands	\$12,239
<u>Special Revenue Fund</u>	
Federal Revenue Sharing	<u>2,567</u>
<u>Total</u>	<u>\$14,806</u>

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1984.

	<u>General Obligation Debt</u>
Long-term Debt	
Payable January 1, 1984	\$34,110
Long-term Debt Retired	<u>10,044</u>
Long-term Debt	
Payable December 31, 1984	<u>\$24,066</u>

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

Long-term debt payable at December 31, 1984, is comprised of the following individual issues:

\$35,461 Bridge Repair Note due in annual installments of \$5,500, including interest, through October 19, 1985; interest at 5%	\$ 4,066
\$40,000 Fire Engine and Equipment Note due in annual installments of \$5,000 through December 30, 1988; interest at 7%	<u>20,000</u>
<u>Total</u>	<u>\$24,066</u>

The annual requirements to amortize all debt outstanding as of December 31, 1984, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1985	\$ 9,066	\$1,603	\$10,669
1986	5,000	1,050	6,050
1987	5,000	700	5,700
1988	<u>5,000</u>	<u>350</u>	<u>5,350</u>
<u>Total</u>	<u>\$24,066</u>	<u>\$3,703</u>	<u>\$27,769</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 5 - CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustees of Trust Funds at December 31, 1984, are as follows:

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1984

<u>Purpose</u>	<u>Amount</u>
<u>School Funds</u>	
Buildings	\$ 5,341
<u>Town Funds</u>	
Fire Equipment	27,087
Highway Equipment	6,391
Town Hall and Parking Lot	7,292
Emergency Services Center	9,664
Road Maintenance	<u>131,665</u>
 <u>Total</u>	 <u>\$187,440</u>

NOTE 6 - TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1984, are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Maintenance	\$7,980	\$7,532

NOTE 7 - INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective town meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury with the full costs of this position, including salary, fringe benefits, insurance and incidental expenses such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

SCHEDULE 1
TOWN OF SALISBURY
General Fund

Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1984

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$373,089	\$382,378	\$ 9,289
Resident	5,090	5,440	350
Yield	10,000	13,934	3,934
Interest and Penalties on Taxes	10,000	11,286	1,286
Land Use Change	500		(500)
Total Taxes	<u>398,679</u>	<u>413,038</u>	<u>14,359</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	7,989	7,989	
Highway Block Grant	32,675	32,675	
Reimbursement a/c State-Federal Forest Land	682	774	92
Business Profits Tax	15,019	15,019	
Payment in Lieu of Taxes	1,750	1,774	24
Flood Control Lands	12,239	12,239	
County Flood Lands	200		(200)
Department of Interior	125	125	
Total Intergovernmental Revenues	<u>70,679</u>	<u>70,595</u>	<u>(84)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	25,000	31,065	6,065
Dog Licenses	675	754	79
Business Licenses, Permits and Fees		6	6
Marriage Licenses		56	56
Total Licenses and Permits	<u>25,675</u>	<u>31,881</u>	<u>6,206</u>
<u>Charges For Services</u>			
Income From Departments	1,000	1,618	618
Rent of Town Property	150	152	2
Town Services	195	197	2
Total Charges For Services	<u>1,345</u>	<u>1,967</u>	<u>622</u>
<u>Miscellaneous Revenues</u>			
Interest On Deposits	6,950	8,549	1,599
Other		981	981
Total Miscellaneous Revenues	<u>6,950</u>	<u>9,530</u>	<u>2,580</u>

SCHEDULE 1 (Continued)
 TOWN OF SALISBURY
 General Fund
 Statement of Estimated and Actual Revenues
 For The Fiscal Year Ended December 31, 1984

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
Withdrawals From Capital Reserve	\$ 23,000	\$ 23,000	\$
<u>Special Revenue Fund</u>			
Revenue Sharing Fund	<u>14,000</u>	<u>14,000</u>	<u> </u>
Total Other Financing Sources	<u>37,000</u>	<u>37,000</u>	<u> </u>
<u>Total Revenues</u>	540,328	\$564,011	\$23,683
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>47,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$587,328</u>		

SCHEDULE 2
 TOWN OF SALISBURY
 General Fund
 Statement of Appropriations, Expenditures and Encumbrances
 For The Fiscal Year Ended December 31, 1984

	Encumbered From 1983	Appropriations 1984	Expenditures Net of Refunds	Encumbered To 1985	(Over) Under Budget
<u>General Government</u>					
Town Officers' Salaries	\$	\$ 8,310	7,824	\$	486
Town Officers' Expenses		20,870	18,849		2,021
Election and Registration Expenses		1,900	1,728		172
Cemeteries		3,000	1,836		1,164
General Government Buildings	500	12,700	10,564	2,000	636
Planning and Zoning		500	226		274
Legal Expenses		3,000	1,526		1,474
FICA		3,000	1,937		1,063
Insurance		10,495	11,434		(939)
Unemployment Compensation		625	193		432
Overlay		4,151	9,394		(5,243)
Association Dues and Training		1,000	859		141
Total General Government	<u>500</u>	<u>69,251</u>	<u>66,370</u>	<u>2,000</u>	<u>1,681</u>
<u>Public Safety</u>					
Police Department		13,000	11,917	984	99
Fire Department		16,650	14,594		2,056
Civil Defense		150	150		0
Building Inspection		500	605		(105)
Total Public Safety		<u>30,300</u>	<u>27,116</u>	<u>984</u>	<u>2,700</u>
<u>Highways, Streets, Bridges</u>					
Town Maintenance		43,748	43,178	6,750	(6,180)
General Highway Department Expenses		6,000	8,049		(2,049)
Street Lighting		1,200	1,057		143
Highway Projects		33,000	15,608	3,000	14,392
Total Highways, Streets, Bridges		<u>81,948</u>	<u>67,892</u>	<u>9,750</u>	<u>6,306</u>
<u>Sanitation</u>					
Solid Waste Disposal		14,350	14,379		(29)
<u>Health</u>					
Health Department		1,850	1,550		300
Animal Control		90	90		0
Total Health		<u>1,850</u>	<u>1,640</u>		<u>210</u>
<u>Welfare</u>					
General Assistance		1,000	396		604
Old Age Assistance/Aid to the Disabled		4,500	5,329		(829)
Community Action Program		587	587		0
Meditation Program		300	300		0
Total Welfare		<u>6,387</u>	<u>6,312</u>		<u>75</u>

SCHEDULE 2 (Continued)

TOWN OF SALISBURY

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1984

	Encumbered From 1983	Appropriations 1984	Expenditures Net of Refunds	Encumbered To 1985	(Over) Under Budget
<u>Culture and Recreation</u>					
Parks and Recreation	\$	\$ 2,115	\$ 1,866	\$	\$ 249
Patriotic Purposes		823	855		(30)
Conservation Commission		23			23
Total Culture and Recreation		<u>2,965</u>	<u>2,721</u>		<u>244</u>
<u>Debt Service</u>					
Principal of Long-Term Bonds & Notes		10,044	10,044		
Interest Expense - Long-Term Bonds & Notes		2,206	2,206		
Interest Expense - Tax Anticipation Notes		300			500
Total Debt Service		<u>12,750</u>	<u>12,250</u>		<u>500</u>
<u>Capital Outlay</u>					
Emergency Services Center Addition		8,000		8,000	
<u>Operating Transfers Out</u>					
Interfund Transfers					
Library		4,150	4,150		
Capital Reserve Fund					
Fire Equipment Capital Reserve		10,000	10,000		
Highway Equipment - Capital Reserve		6,000	6,000		
Intergovernmental Transfers					
School District Assessment		281,327	281,327		
County Tax Assessment		55,750	55,750		
Total Operating Transfers Out		<u>357,227</u>	<u>357,227</u>		
<u>Total Appropriations</u>	\$500	<u>\$587,328</u>	<u>\$555,907</u>	<u>\$20,734</u>	<u>\$11,187</u>

SCHEDULE 3
TOWN OF SALISBURY
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For The Fiscal Year Ended December 31, 1984

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1, 1984</u>		\$62,930
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31, 1984</u>		<u>50,800</u>
<u>(Decrease) In Unreserved -</u>		
<u>Undesignated Fund Balance</u>		<u>(\$12,130)</u>

Analysis of Change

<u>Additions</u>		
<u>1984 Budget Summary</u>		
Revenue Surplus (Schedule 1)	\$23,683	
Unexpended Balance		
of Appropriations (Schedule 2)	<u>11,187</u>	
1984 Budget Surplus		\$34,870
<u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1984 Tax Rate		<u>47,000</u>
<u>Net (Decrease) In Unreserved</u>		
<u>- Undesignated Fund Balance</u>		<u>(\$12,130)</u>

SCHEDULE 4
TOWN OF SALISBURY
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1984

<u>Revenues</u>	
Entitlements	\$11,426
Interest Income	<u>1,881</u>
<u>Total Revenues</u>	\$13,307
<u>Expenditures</u>	
<u>Transferred To General Fund</u>	
Health	\$ 1,000
Library	3,000
Fire Department	3,000
Police Department	3,000
Financial Administration	<u>4,000</u>
<u>Total Expenditures</u>	<u>14,000</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	(693)
<u>Fund Balance - January 1</u>	<u>17,333</u>
<u>Fund Balance - December 31</u>	<u>\$16,640</u>

SCHEDULE 5
TOWN OF SALISBURY
Salisbury Free Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1984

<u>Revenues</u>		
Town Appropriation	\$4,150	
Interest	101	
Fines	33	
Other	<u>133</u>	
<u>Total Revenues</u>		\$4,417
<u>Expenditures</u>		
Salaries and Benefits	\$1,827	
Book Purchases	1,305	
Supplies	178	
Telephone	80	
Other	<u>435</u>	
<u>Total Expenditures</u>		<u>3,825</u>
<u>Excess of Revenues Over Expenditures</u>		592
<u>Fund Balance - January 1</u>		<u>1,568</u>
<u>Fund Balance - December 31</u>		<u>\$2,160</u>

THE VISITING NURSE ASSOCIATION OF FRANKLIN, INC.

1984 was a very busy year for the Visiting Nurse Association. In January our first of many Prenatal Program clients were admitted. This program provides comprehensive medical, social and nutritional support and counseling to "at risk" women in the VNA service area which includes the Town of Salisbury.

I am pleased to submit, for your review, the following list of services provided to Salisbury residents for the nine months ending September 30, 1984.

Type of Service	
Nursing	79
Physical Therapy	11
Speech Therapy	99
Home Health Aide	15
<hr style="width: 10%; margin-left: auto; margin-right: 0;"/>	
TOTAL	204

In addition, the following clinics were available to Salisbury residents:

- 16 Child Health Clinics
- Prenatal Clinics (ongoing)
- 6 Immunization Clinics
- 2 Dental Clinics

We appreciate the support and interest in the Association that you have shown in the past and enjoy the presence of Elaine Kinne on the Board of Directors.

Respectfully submitted,

PAUL M. STANISEWSKI, RN
Executive Director

Home Health Services Phone — 934-3454

RECREATION DEPARTMENT

1984 was another fine year for Salisbury recreation. It was our first season in the Penacook/Boscawen Baseball Little League. Salisbury did quite well for being the newcomer.

The girls' softball team is also in this league and they did well too.

The baseball field was used every night during the ball season and the team had a fine turnout of fans.

A new softball field has been started behind the elementary school in hopes to be ready for the 1986 season.

Salisbury and Webster are still in a combined town team for soccer and had an exciting season.

I would like to say thanks to all the coaches and people who helped bring about these fine programs. We are always looking for more help.

BOB KINNE, Chairman
Recreation Committee

HIGHWAY DEPARTMENT REPORT

During 1984, the worst sections of Warner Road were patched and the road was sealed. Warner Road received a lot of water damage during the heavy flooding in the spring.

Hensmith Road and Loverin Hill Road were sealed.

Ditching and patching were done on Old Coach Road. Ditching and resetting culverts were done on Whittemore Road. Ditching, culvert cleaning and some graveling were done on Rabbitt Road.

Brush was cut on all roadsides in Town. Arrangements were made for the removal of numerous large dead trees within the Town right-of-way on West Salisbury Road and North Road.

Several new road signs were installed and/or reset. A lot of signs were knocked over.

Crushed bank run gravel was put on part of Hensmith Road. Gravel was hauled for New Road, Gerrish Road and some areas of the Flood Plain.

New running planks were installed on Pingree Bridge. Chinking work is being done to Peter's Bridge and South Road Bridge. Several engineering firms were asked to evaluate the Town bridges and to make recommendations for upgrading them to be able to handle higher load limits.

Respectfully submitted,

LEON JONES
Road Agent

1985 HIGHWAY DEPARTMENT BUDGET PROPOSALS

Amount	Item
\$ 750.00	Payment to Warner for Maintenance of Quimby Rd.
2,000.00	Brush cutting and tree removal
6,000.00	Summer maintenance (\$1,000.00 @ for 6 months)*
30,000.00	Winter maintenance (\$5,000.00 @ for 6 months)*
5,000.00	Bridge maintenance (Includes \$3,000.00 for Flood Control Basin bridges)
<u>\$43,750.00</u>	Line Item 23, Town Maintenance
\$ <u>7,000.00</u>	Line Item 24, General Expenses; includes items such as salt cold patch, road signs, etc.
\$ 4,000.00	Guard rails Center Road, Hensmith Road
10,000.00	Ditching, widening, culvert work (Includes \$2,000.00 for Flood Basin)
2,500.00	Crushed Bank Run gravel Hensmith Road, School Yard
6,000.00	Shimming and Ditching Center Road, Raccoon Hill Road and Whittemore Road
11,000.00	Sealing Raccoon Hill Road, Whittemore Road, Old Coach Road, Center Road and School Yard
<u>\$33,500.00</u>	Line Item 25, Projects and Capital Improvements
\$84,250.00	TOTAL HIGHWAY DEPARTMENT APPROPRIATION
-35,320.99	Highway Block Grant Funds
- 8,500.00	Interest from Flood Control Trust Fund
<u>\$40,429.01</u>	AMOUNT TO BE RAISED BY TAXATION

*Amounts include a total of \$3,500.00 allocated for maintenance of the Flood Control Basin.

SALISBURY FIRE DEPARTMENT REPORT

I am pleased to report the fire department has had a wonderful year. We are maintaining a 22-person (active) fire department.

Fire calls have been few this year. I'm sure this is due to the people of the town being more conscientious with their wood-burning systems.

Many thanks to the men who had special training this year. It took a lot of their personal time.

I would like to extend my appreciation to the officers and men of the department and the Ladies Auxiliary who have shared so much of their time and talent.

Anyone wishing to be a member of the department please contact myself or any member of the department.

1984 Calls

Structure fires	1
Chimney fires	7
Medical	18
Mutual Aid	11
Auto fire and Accident	8
Miscellaneous	6

Respectfully submitted,

EDWIN BOWNE, Chief

FIRE AND POLICE DEPARTMENT COSTS FOR 1984

The Budget prepared for the Town follows the line item format required by the State Department of Revenue Administration. With total insurance costs for the Town under one line item and with fuel and electricity costs for all buildings under the General Government Buildings line item, department budgets listed under their various line items reflect only the operating budgets. Although this budgeting procedure cannot be altered, below is a breakdown from all pertinent line items, for your information, for the actual expenditures for the Fire and Police Departments during 1984. Heating costs and electricity were figured on attributing 1/6 usage to the Police Department and 5/6 usage to the Fire Department.

FIRE DEPARTMENT

Operating Budget		\$14,468.87
Insurance		
Ambulance	\$ 329.00	
Fleet	2,641.00	
Floater on Equipment	179.84	
Building	<u>162.50</u>	3,312.34
Loan on Truck		
Principal	5,000.00	
Interest	<u>1,750.00</u>	6,750.00
Paid to Capital Reserve Fund		10,000.00
Voted for Withdrawal from		
Capital Reserve Fund for Addition		8,000.00
Electricity		371.80
Heat		<u>498.38</u>
TOTAL		\$43,401.39

POLICE DEPARTMENT

Operating Budget		\$12,901.00
Insurance		
Fleet	\$ 514.00	
Liability	615.00	
Building	<u>33.00</u>	1,162.00
Social Security		508.80
Electricity		74.42
Heat		<u>99.68</u>
TOTAL		\$14,745.90

POLICE DEPARTMENT REPORT

The Salisbury Police Department has had some major changes. Richard Beckford is Chief of Police, appointed following his completion of training at the Police Academy. Joe Landry was Acting Chief until January 7, following John Lovejoy's resignation in July. Joe will remain on the force as patrolman. Jody Heath has also joined the force.

The Department will utilize the State Police and Sheriff's Departments more than in the past to save budget dollars. Example, burglary and accident investigations are very time consuming and costly. Most times you must travel to other towns to get information leaving our town with no local coverage at night.

The Department this year has cut the budget by about 10% over last year without too much sacrifice. Daytime coverage is mostly by State Police, Sheriff's Department and surrounding towns.

The Department is here to help you so don't hesitate to call if the need arises.

Sincerely,

The Salisbury Police Dept.
CHIEF DICK BECKFORD
JOE LANDRY
JODY HEATH
Patrolmen

BUILDING INSPECTOR'S REPORT FOR 1984

Things seem to be going a bit faster these days and a lot of folks were busy with all sorts of building projects. Here is the breakdown on building permits issued over the past year:

Dwellings	9
Barns	6
Garages or Additions To	4
Camping Permits	2
Porches	1
Dwelling Additions	1
Greenhouse	1
Bunk Silo	1
Swimming Pool	1
Structural Support Change	1

Please feel free to call with any questions you might have regarding your building or remodeling projects.

Respectfully submitted,

RICK ESTES
"still your friendly building inspector"

SALISBURY FREE LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
For the Fiscal Year Ended December 31, 1984

Revenues	
Town Appropriation	\$4,150.00
Interest	101.00
Fines	33.00
Reimbursements	48.00
Memorial Funds	85.00

Total Revenues	\$4,417.00
Expenditures	
Salaries	\$1,941.00
Book Purchases	1,302.00
Supplies	178.00
Telephone	79.00
Course and Workshop Fees, Travel Expenses	435.00

Total Expenditures	\$3,935.00
Excess of Revenues Over (Under) Expenditures	(\$ 481.00)
Fund Balance — January 1	\$1,624.00
Fund Balance — December 31	\$2,030.00
	=====

SALISBURY FREE LIBRARY

For the Library, 1984 was an eventful year. With the anticipated move of the Town Officers to the new town office building, Academy Hall, the Trustees, the Librarian and the Selectmen have been busy working on plans for the renovation of the Library.

Estimates and long term plans with a look to the future for energy efficiency, state regulations and an attractive, welcoming atmosphere are all being considered. Exploration of possible grants and private funding sources, and financial planning on the part of the Trustees, the Board of Selectmen, and the Budget Committee will ensure that the changes can be accomplished in a cost efficient manner.

With more people settling in Salisbury, it is gratifying to have new patrons who enjoy coming to our Library and who are pleased to be able to borrow current best sellers as well as the old favorites. Patrons are also encouraged to make suggestions and requests because the Library strives to be sensitive to their needs.

In 1984, the Library purchased 139 books, 23 of which were for children. We also received gifts of 72 books. Our present collection of books totals 2,892 volumes.

The Trustees wish to thank all those donors, story hour readers and friends who have helped through the year. Special thanks to Joy Chamberlin.

Also thank you to Mildred Stahl, Barbara Campbell and Sue Brundrett who have made the Library a pleasant place to visit.

Respectfully submitted,

JUDITH PRESTON, Trustee

SYLVIA BARBER, Trustee and Treasurer

LESLIE OLANOFF, Trustee and Secretary

MINUTES OF THE TOWN MEETING MARCH 13, 1984

Meeting was called to order at 10:00 a.m. with Moderator Ed Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 p.m. and an invocation was offered by the Reverend Samuel McCain. Thanks was given to the Grange for the delicious supper and to the Ladies Auxiliary for supper for the Primary in February.

Dot Lovejoy gave a thank you for all the guidance and good will Sam McCain has given the town in all the years he has lived here, and to wish him good luck in his new home.

A motion was made and seconded to keep the polls open until the end of the meeting. Vote was in the affirmative.

Article 1 — Ballot article. Election of town officers. (Results of all ballots given at the end of this report.)

Article 2 — Ballot article. Amendment to the Salisbury Zoning Ordinance. Results given at the end of this report.

Article 3 — To hear the reports of the Officers of the Town, Agents, Auditors and Committees appointed, and pass any vote relating thereto. G. Ipsen made the motion and it was seconded to accept the article as read. Vote was in the affirmative.

Article 4 — Regarding Authorization of Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes. Motion was made and seconded to accept article as read. Vote was in the affirmative.

Article 5 — Regarding Authorization of Selectmen to make application for, to accept, and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, and any Federal or State Agency, or any private gift or contribution in accordance with RSA 31:95-B. Dot Lovejoy made the motion and Fred Adams seconded. Vote was in the affirmative.

Article 6 — To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000.00) to be put in the Fire Equipment Capital Reserve Fund. (Included in budget.)

Ed Bowne made a motion to amend the article to read \$10,000.00 instead of \$5,000.00. A motion was made and seconded to accept the amendment as read. It was noted that there is a \$62,000.00 surplus. It is better to use some of the money now to even out major expenditures instead of raising the taxes. Polly Adams asked if there is a reason why surplus had to be designated to certain items. She was told that if the money was not designated it would have to be used to offset the tax rate for next year. Vote was in the affirmative to accept the amendment as read. The article was also voted in the affirmative as amended.

Article 7 — To see if the Town will vote to raise and appropriate the sum of Six Thousand dollars (\$6,000.00) to be put in the Highway Equipment Capital Reserve Fund. (Included in the budget.) It was moved and seconded to accept the article as read. Vote was in the affirmative.

Article 8 — Regarding Authorization to withdraw Nine Thousand Five Hundred dollars (\$9,500.00) from the Road Maintenance Capital Reserve Fund Interest to be expended for maintenance of and repairs to the Flood Control Basin roads and South Road Bridge and Peters Bridge. (Included in the budget.)

Motion was made by Ken Mailloux and seconded by Bob Dukette to accept the article as read. Vote was in the affirmative.

Article 9 — Regarding Authorization of the Selectmen to hire a Police Chief on a full-time basis and further to raise and appropriate the sum of Twenty Thousand Nine Hundred dollars (\$20,900.00) for operation of the Police Department. (Not recommended by the budget committee.)

A petition was presented to have a secret ballot vote.

It was moved and seconded. Dave Rapalyea made a motion to amend the article to read: To see if the Town will vote to authorize the Selectmen to hire a person on a full-time basis to serve as part-time Police Chief and as part-time Public Safety Officer, and further to raise and appropriate the sum of \$20,900.00 for the operation of said position with \$13,000.00 to be expended from the Police Department line item and \$7,900.00 to be expended from the Civil Defense line item. The moderator brought up the question as to whether the amendment was germane to the original article. Peg Boyles asked if the amendment should be by secret ballot. No was the answer. Dave Chamberlin did not think it was germane to the main article. Dave Rapalyea said that at the time the main article was put on the warrant, they did not know about the grant that Civil Defense had to offer, and this is the reason for the amendment. Marybeth Angeli stated that we should take advantage of the grant offered by Civil Defense. Larry Reagan was against it because it involved Police and we should concentrate on the Rescue Squad because it is not licensed and the attendants were not licensed. The Selectmen stated that the proposal was made because of concern for Rescue and Fire Department and lack of daytime coverage. Odessky stated that the main article reads for full-time Police Chief and the amendment reads part-time Police, Fire, and Rescue. He was told it would be a full-time position. John Phillips said Budget Committee discussed fully the article and he does not feel the amendment is germane to the main article. It was moved and seconded to vote on whether the amendment was germane to the article. The vote was No. It is not germane to the article.

It was moved and seconded to act on the main article. Dave Rapalyea stated that the input the Selectmen got from the Town was that they wanted 24-hour coverage but only want to pay part-time. He said they have a job description for Safety Officer but it can also be used for Police Officer, because he would also respond to Fire and Rescue calls. Pete Merkes said he

did not believe the Town needed or wanted a full-time Officer. The budget for Police goes up every year and that \$20,900.00 is only the tip of the iceberg. It was stated that the State Police was always around and could call them. Motion was made to move the question and it was seconded. It was a secret ballot vote with 34 yes and 137 no. Article 9 was defeated.

Article 10 — Regarding Authorization to withdraw the sum of Eight Thousand dollars (\$8,000.00) from the Emergency Services Center Capital Reserve Fund to be expended for the construction of an addition to the back of the Fire Station to house the Forestry Truck. (Included in the budget.) Ken Mailloux made the motion and it was seconded by Walter Hoeckele to accept the article. A motion was made to amend the article to read “and put to the side of.” It was voted in the affirmative to accept the amendment as read. Fred Shaw wanted to know what the Capital Reserve Fund was? Ken Mailloux said it was presented to Town Meeting a few years ago to set aside a certain amount of money each year to cover costs such as additions to the fire station. There is now \$16,000.00 in the fund and this would leave \$8,000.00. The \$8,000.00 is a rough estimate and if the article passes, they will accept bids on the addition. Irving wanted to know who designed the plans and if there were any blueprints. He was told there were no actual designs as yet. Irving also said that the Town is always adding on to town buildings without any real planning and no future goals. There should be a committee set up and some studies made for long range planning. Vote was in the affirmative to accept the article as read.

Article 11 — To see if the Town will vote to raise and appropriate the sum of One Thousand Eight Hundred dollars (\$1,800.00) to be expended to replace the electric cooking and water heating appliances in the Town Hall with gas appliances. (Included in the budget.)

Dave Chamberlin made the motion and it was seconded to accept the article as read. Bernard Shaw wanted to know why they needed to change? Ken Mailloux said they have checked the electric bills for the last year and find that when the stoves are in use the rates are very high because they are on a demand meter. Herbert asked how long it would take to show a savings by switching to gas. Ken Mailloux asked if he meant before or after Seabrook? He then said there would not be an immediate savings. The question was asked if gas would increase insurance and would the old appliances be sold. The answers were no and the \$1,800.00 would be offset by the sale of the appliances. Joe Landry stated that any way we go would be a gamble. Gas rates would increase. Marybeth Angeli wanted to know if gas appliances would be a high safety risk. Daisy Dunham said the gas company assured them that gas appliances have very good safety features. The article was defeated.

Article 12 — Regarding Authorization of the Board of Selectmen to accept as a gift to the Town of the so-called Academy Hall building if offered to the Town by the Salisbury Historical Society. (By petition.) Motion was made and seconded to accept article as read. Bernard Shaw questioned the

legality of the petition but still felt it would win this time. He was told the petition was legal. Ewart wanted to know if the Town would have to comply to the same rules as the Historical Society. Compliance with Federal regulations is required for ten years from receiving grant. Received in 1975. A motion was made to postpone indefinitely and it was seconded. Linda Harmon said that was avoiding the issue and why keep the Historical Society hanging. Vote and get it over with. The motion to postpone was defeated. Walter Hoeckele wondered what the problem was. It is given as a gift, whether or not the town uses it. It is an investment for the Town. Motion was made and seconded to move the question. Vote was in the affirmative to accept the article as read.

Article 13 — Regarding Authorization for withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated: and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action hereon.

Health	\$1,000.00
Library	3,000.00
Fire Department	3,000.00
Financial Administration	4,000.00
Police Department	3,000.00

Motion was made and seconded to accept article as read. Vote was in the affirmative.

Article 14 — To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto. Norma Lovejoy said the budget was increased by \$5,000.00 for amendment to Article 6 and \$1,800.00 for defeat of Article 11 had to be deducted, so the amended figure would be \$245,300.00. David Chamberlin made the motion to amend the article to reduce the Police Budget to \$7,500.00. Motion was made and seconded for the amendment. Motion was defeated 51 to 64.

A motion was made by the Board of Selectmen to amend the budget to include \$500.00 for electricity under Government Buildings and \$300.00 for Insurance for a total of \$800.00 for six months possible expenditures if the town takes Academy Hall. Motion was made and seconded to accept amendment as read. Vote was in the affirmative.

Total appropriations for the budget is \$246,100.00. Vote was in the affirmative.

Article 15 — Regarding Authorization for the Selectmen to sell Town property with a value under \$1,500.00. Motion was made and seconded to accept article as read. John Phillips asked if this would remain in effect until altered and are funds returned to the General Fund. The answer was yes to both questions. Vote was in the affirmative to accept the article as read.

Article 16 — To see if the Town will vote to authorize the Selectmen to convey the Town property on New Road (conveyed to the Town in 1869 by deed of Daniel Mowe) to CACEL Enterprises, Inc. or its assigns in accordance with the conditional sales agreement and upon such terms and conditions as are satisfactory to the Selectmen. Motion was made and seconded to accept article as read. Daisy Dunham said if they didn't sell this property they would have to pay to have the gravel pit filled and sloped and replanted as the Town would no longer be able to operate the pit. The Town has over-extended the boundaries of the deed. The Selectmen felt it was for the benefit of the Town to sell the land. CACEL will cover all legal fees up to \$500.00 as consideration. The Town has over-extended on the gravel pit by about 30 feet. Bernard Shaw wanted to know who CACEL was and how would we know what they will do with the land. He was told that CACEL purchased Barnum's land surrounding the pit and wants to keep the pit open, but we have no way of knowing what they will do with the land. Vote was in the affirmative to accept the article as read.

Article 17 — To see if the Town will vote to adopt a three-year term of office for the elected position of Road Agent pursuant to RSA 231:62-A.

Motion was made and seconded to accept the article as read. Ed Bailey said this would have to be a vote by ballot. Darrell Bentley stated that people should give some consideration to the fact that it is hard to make any long range planning for just one year. David Hodges said a Road Agent should have to account to the Town every year, and not every three years. A motion was made to postpone indefinitely the article, and it was seconded. Vote was in the affirmative.

Article 18 — Regarding Authorization of the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid, or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42. Motion was made and seconded to accept article as read. Vote was in the affirmative.

Article 19 — To see if the Town of Salisbury shall call upon the Governor and Executive Council, its State Representatives and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the Town of Salisbury, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire. (By petition.)

Motion was made and seconded to accept the article. Charles Haight said that this was a political ploy and he felt that a special session would be a waste of time because after they're through spending millions of the taxpayers' money they will do the same thing again when the legislature is in session. The best course of action on Seabrook is the public utilities commission and the legislative committees. Albert Britton said this is a way of

letting the legislature know how we feel about the issue. Nobody knows what Seabrook will cost when it goes on line. He said even though a special session costs \$400,000. Seabrook is costing a million dollars a day. This is only to let people know how we feel. Vote was in the affirmative to accept the article.

Article 20 — To transact any other business that may legally come before this meeting. Motion was made and seconded to accept the article as read. Edward Bailey said that he was proud of the townspeople for making such a big showing at the polls and at the meeting, especially, considering the huge snowstorm outside. 250 people voted at the polls and 270 turned out for the meeting.

Norma Lovejoy added an article “To see whether the Moderator should convey in writing to the Governor and elected State Representatives the demands of the towns to have the State of New Hampshire appropriate funds authorized through current legislation and to examine ways to further assist the districts in special education costs mandated by State and Federal law.

A motion was made and seconded to adjourn the meeting at 10:15 p.m. Vote was affirmative.

The above is a true copy according to the best of my knowledge and belief.

Barbara Bentley
Salisbury Town Clerk

ATTEST: Barbara Bentley

Article 1 — Results of ballot:

Selectman for three years:	John Kepper	195
Town Clerk for one year:	Dora Rapalyea	231
Tax Collector for one year:	Dorothea Lovejoy	224
Town Treasurer for one year:	Norma Lovejoy	230
Trustee of Trust funds for three years:	Gudman Ipsen	220
Library Trustee for three years:	Sylvia Barber	144
Road agent for one year:	Leon Jones	205
Supervisor of checklist for six years:	Arthur Schaeffer	242
Planning Board for three years:	Geraldine Burgess	220
Alternates for Planning Board, one year:	Al Britton	10
	Ken Mailloux	6
	John Phillips	6
Town Moderator for two years:	Ed Bailey	99
Budget Committee for three years:	Edward Sawyer	209
	Sandra Miller	164
	Peter Merkes	160

Article 2 — Results of ballot:

Are you in favor of the adoption of the Amendment to the existing Town of Salisbury Zoning Ordinance as proposed by the Planning Board?

YES 138 NO 63

All of the above were declared elected.

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1984

Date	Name of Child	Name of Mother	Name of Father
Feb. 18	Benjamin Carl	Gayle Benson	Joseph Landry
March 4	Michael George	Lisa Scrofani	Gregory Uhrin
March 27	Alicia Sue	Susan Spooner	Bruce Clark
June 9	Dana Lee	Deborah White	Daniel Allen
July 5	Heidi Tenille	Deborah Knapton	Kevin Hooper
July 11	Adam Jason	Nancy Juslian	Victor Chesley
Aug. 20	Michael Joseph	Joanna Rooney	Barry Sanborn
Sept. 20	Daniel Adam	Donna Morse	Robert Nickerson
Oct. 7	Joseph John	Debra Michaud	Brian Tucker
Oct. 8	Troy Lee	Kathleen Callahan	Roy Robertson

I hereby certify the above is correct according to my belief and knowledge.

DORA RAPALYEA, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1984

Date	Name of Groom	Residence	Name of Bride	Residence
April 12	David Addison	Salisbury	Linda Smith	Salisbury
May 25	Brian Hanson	Salisbury	Grace Adams	Salisbury
June 16	Peter A. Carroll	Providence	Katherine Dane	W. Franklin
July 28	Michael Warren	Salisbury	Cynthia Carbone	Salisbury
Sept. 30	Stephen Chrisman	Andover	Amy P. Beehler	Andover
Oct. 14	Newton deHaro	Salisbury	Elizabeth Dennison	Salisbury

DORA RAPALYEA, Town Clerk

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1984

Date	Name of Deceased	Place of Death
April 27	Everett A. Bennett	Concord
May 18	Stephen Dunleavy	Salisbury
July 24	Louis Cadorette	Franklin
Sept. 2	Philip Denoncourt	Salisbury
Oct. 9	Arvilla M. Fogarty	Franklin
Nov. 3	Richard Moerlors	Salisbury

I hereby certify the above is correct according to my belief and knowledge.

DORA RAPALYEA, Town Clerk

—NOTES—

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TOWN MEETING SCHEDULE

March 12, 1985

Polls Open at 10:00 A.M. — Close at 7:30 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd and 4th Mondays at 7:00 P.M.

Administrative Assistant Hours:	Thursday & Friday 9:00 A.M. to 4:30 P.M. By Appointment
Town Clerk Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Auto Registrations	7:00 P.M. to 8:30 P.M.
Vital Records	
Dog Licenses	
Town Tax Collector Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Property, Resident, Yield	7:00 P.M. to 8:30 P.M.
Taxes	
Library	Tuesday 10:00 A.M. to 12 Noon 2:00 P.M. to 6:00 P.M.
	Friday 6:30 P.M. to 8:30 P.M.
	Saturday 12:00 P.M. to 4:00 P.M.